

# HOUSE . . . . . No. 2348

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By Mr. Murphy of Burlington, petition of Charles A. Murphy for legislation to provide an income tax deduction for certain military service personnel on extended active duty. Revenue.

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## The Commonwealth of Massachusetts

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### PETITION OF:

Charles A. Murphy	Thomas J. O'Brien
Anne M. Gobi	Peter V. Kocot
William Lantigua	Brian Knuuttila
Edward G. Connolly	Walter F. Timilty
James R. Miceli	Kathleen M. Teahan
David Paul Linsky	

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In the Year Two Thousand and Five.

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AN ACT PROVIDING FOR A CERTAIN INCOME TAX DEDUCTION FOR CERTAIN  
MILITARY SERVICE PERSONNEL ON EXTENDED ACTIVE DUTY.

*Be it enacted by the Senate and House of Representatives in General  
Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Paragraph (a) of Part B of section 3 of chapter 62  
2 of the General Laws, as appearing in the 1998 Official Edition, is  
3 hereby amended by adding the following subparagraph:—  
4 (12) An amount up to \$15,000 of the military basic pay for mil-  
5 itary service personnel on extended active duty for periods in  
6 excess of 90 days; provided, however, said deduction shall be  
7 reduced on a dollar for dollar base for each dollar of pay in excess  
8 of \$15,000 and shall be reduced to zero if such pay amount is  
9 equal to or exceeds \$30,000.

1 SECTION 2. The provisions of section one shall be applicable  
2 to taxable years beginning on or after January 1, 2002.